

State of California

BOARD OF EQUALIZATION

MOTOR VEHICLE FUEL LICENSE TAX REGULATIONS

Regulation 1151. MONTHLY RETURN OF DISTRIBUTOR.

Reference: Sections 7651, 7702, Revenue and Taxation Code.

The monthly return of a distributor shall consist of two parts:

- (1) Distributor Motor Vehicle Fuel Tax Return;
- (2) Motor Vehicle Fuel Inventory Reconciliation.

It shall be prepared in duplicate. The original, accompanied by a remittance payable to "State Controller" for the amount of tax shown to be due, shall be filed with the Board and the duplicate shall be retained by the distributor.

A distributor making weekly returns is, notwithstanding, required to file a monthly return, but to the extent that the tax disclosed by the monthly return has been prepaid with the filing of weekly returns, the remittance accompanying the monthly return may be reduced accordingly.

History: Effective March 15, 1948.

Amended effective August 9, 1956.

Amended December 5, 1968, effective January 8, 1969.